

Appl. No.: 10/767,181
Art Unit: Not yet assigned; Docket No.: B04-01

REMARKS

New claims 23-42 appear in this application for the Examiner's review and consideration. Claims 1-22 have been cancelled without prejudice to Applicants' right to file one or more continuing applications directed to any subject matter not presently claimed.

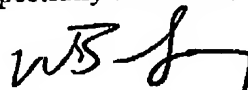
The Specification has been amended to include a section entitled "Cross-reference to Related Applications.

No new matter has been added by these amendments and additions.

Conclusion

No fee is believed to be due for this submission. Should any other required fees be due, however, please charge them to Acushnet Company Deposit Account No. 502309.

Respectfully submitted,



Date: March 8, 2004

William B. Lacy (Reg. No. 48,619)

Acushnet Company
P.O. Box 965
Fairhaven, MA 02719-0965

(508) 979-3540